

## Exhibit 2

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**Documents Considered**

**Legal Documents**

Disclosure Statement for Plan of Rehabilitation for Financial Guaranty Insurance Company, September 27, 2012

Affidavit of John S. Dubel in Further Support of Approval of First Amended Plan of Rehabilitation, December 12, 2012

Affidavit of Michael W. Miller in Further Support of Approval of First Amended Plan of Rehabilitation, December 12, 2012

First Amended Plan of Rehabilitation for Financial Guaranty Insurance Company, April 12, 2013

Settlement Agreement, May 23, 2013

Affirmation of Gary T. Holtzer, May 29, 2013

Debtors' Motion Pursuant to Fed. R. Bankr. P. 9019 for Approval of the Settlement Agreement among the Debtors, FGIC, the FGIC Trustees, and Certain Institutional Investors, June 7, 2013

Declaration of Jeffrey A. Lipps in Support of Debtors' Motion Pursuant to Fed. R. Bankr. P. 9019 for Approval of the Settlement Agreement among the Debtors, FGIC, the FGIC Trustees, and Certain Institutional Investors, June 7, 2013

Plan Approval Order, June 11, 2013

Letter from Marc Abrams on behalf of Monarch Alternative Capital LP and Stonehill Capital Management LLC, June 11, 2013

Letter from Peter S. Goodman on behalf of Federal Home Loan Corporation, July 3, 2013

Objection of Monarch Alternative Capital LP, Stonehill Capital Management LLC, Bayview Fund Management LLC, CQS ABS Master Fund Limited and CSQ ABS Alpha Master Fund Limited to Rehabilitator's Motion for Order Pursuant to Section 7428 of New York Insurance Law Approving (I) That Certain Settlement Agreement among the Debtors, FGIC, the Trustees and Certain Institutional Investors, Dated May 23, 2013, and (II) That Certain Plan Support Agreement among the Debtors, Ally Financial Inc., the Creditors' Committee, FGIC and the Other Consenting Claimants, Dated May 13, 2013, July 16, 2013

Expert Witness Report of Charles R. Goldstein, July 19, 2013

Deposition of Charles Ronald Goldstein, July 26, 2013

Declaration of Scott R. Gibson, July 19, 2013

Deposition of Scott R. Gibson, July 24, 2013

Expert Report of Allen M. Pfeiffer, July 19, 2013

### **Duff and Phelps Materials**

FGIC Commutation Proposal Discussion Materials, Duff & Phelps, May 15, 2013

FGIC\_Settlement Proposal\_D&P Analysis\_051513.xlsx

### **Other Sources**

S.P. Kothari, Jay Shanken, and Richard G. Sloan, Another Look at the Cross-Section of Expected Stock Returns, *The Journal of Finance* 50 (1995), pp. 185-224.

S.P. Kothari and Jay Shanken, Beta and Book-to-Market: Is the Glass Half Full or Half Empty?, in D.B. Keim and W.T. Ziemba, eds: *Security Market Imperfections in Worldwide Equity Markets* (Cambridge, U.K.: Cambridge University Press), 1999, pp. 44-64.

Brad M. Barber and John D. Lyon, Firm Size, Book-to-Market Ratio, and Security Returns: A Holdout Sample of Financial Firms, *The Journal of Finance* 52 (1997), pp. 875-83.

Fama, Eugene F. and Kenneth R. French, Industry costs of equity, *Journal of Financial Economics* 43 (1997), pp. 153-193

*Ibbotson Cost of Capital Yearbook, 2013 Edition*

FGIC legal proceedings at <http://www.fgic.com/aboutfgic/legalproceedings/>

Statutory-Basis Financial Statements, Financial Guaranty Insurance Company, March 31, 2013

Renzo Comolli, Sukaina Klein, Ronald I. Miller, and Svetlana Starykh, Recent Trends in Securities Class Action Litigation: 2012 Full-Year Review, NERA Economic Consulting, January 29, 2013

Ryan, Ellen M. and Laura E. Simmons, Securities Class Action Litigation: 2012 Review and Analysis, Cornerstone Research